

next fall, Michigan State college has just announced a 10 per cent reduction in its 1938-40 operating and maintenance budget.

President Robert S. Shaw says the economy move was necessary due to the legislature's trimming of the college appropriation from \$2,446,000 received in 1937-38 to \$2,300,000 for 1939-40.

Michigan State's 1937-38 annual appropriation was less than that of the University of Wisconsin from \$4,613,293 to \$4,475,000. The House had wielded a heavy axe, but the Senate Finance committee was more generous, and the final result was a cut of \$198,000, compared with the amount received by the university in 1937-38.

Plugging Tax Loopholes

An improvement of 25 per cent in collection of the sales tax on purchased automobiles has been effected, according to Orville E. Atwood, sales tax director under a new law which requires automobile dealers to pay the tax at the time they transfer a title or buy

Under the statute the secretary of state is prohibited from issuing a certificate of title unless he has proof that the tax has been paid. By plugging loopholes in the law, such as above, and by creating a department of finance for the collection of all state levies and taxes, the Michigan Tax Study commission estimated in recommendations released in January 1932, that \$15,000,000 more annually could be added to the state treasury without imposition of a single new tax.

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